

**PETROLEUM
INCENTIVES
ADMINISTRATION**

ANNUAL
REPORT
1984

Government
Publications

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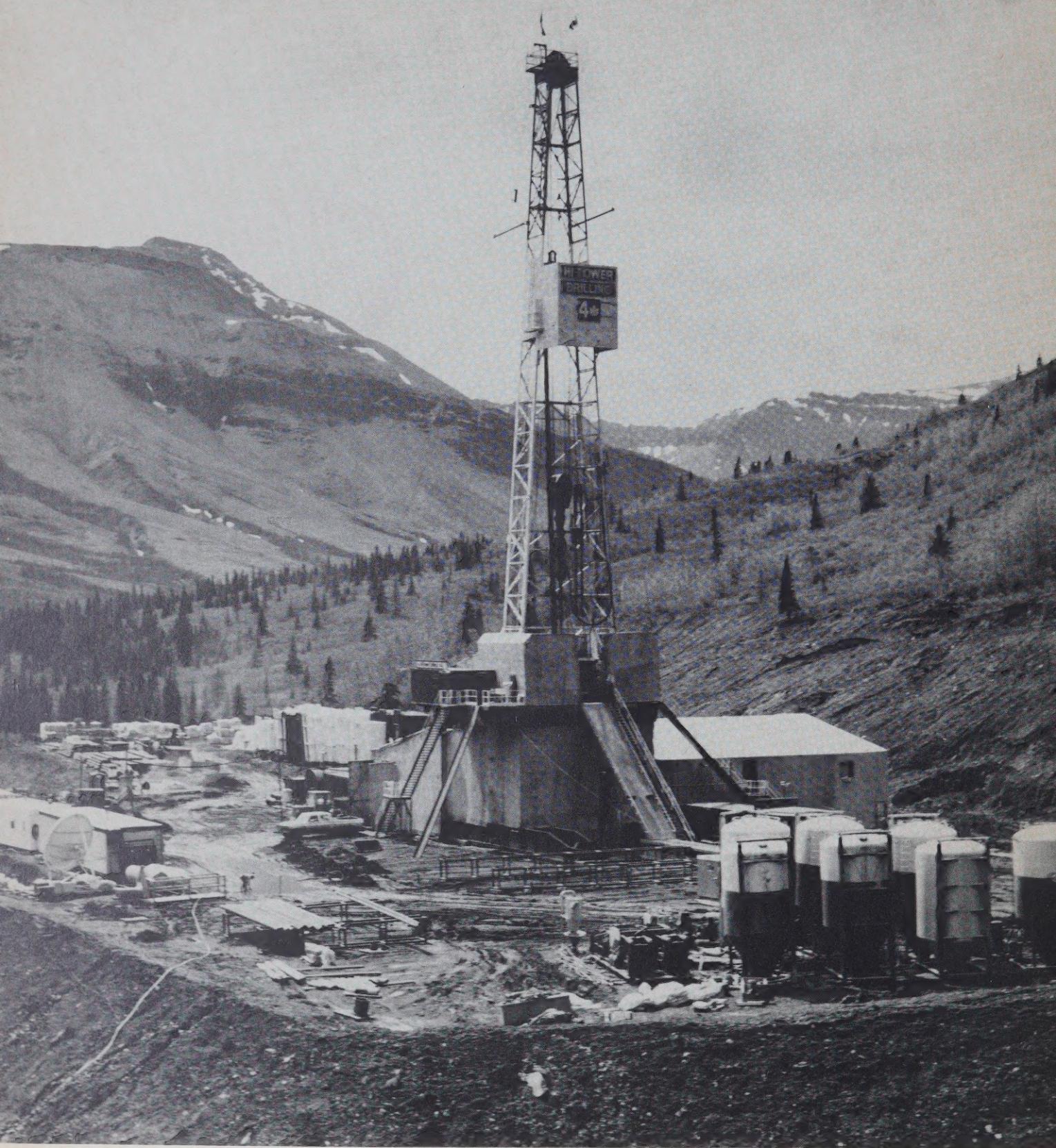
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Energy, Mines and
Resources Canada

Énergie, Mines et
Ressources Canada



FOREWORD

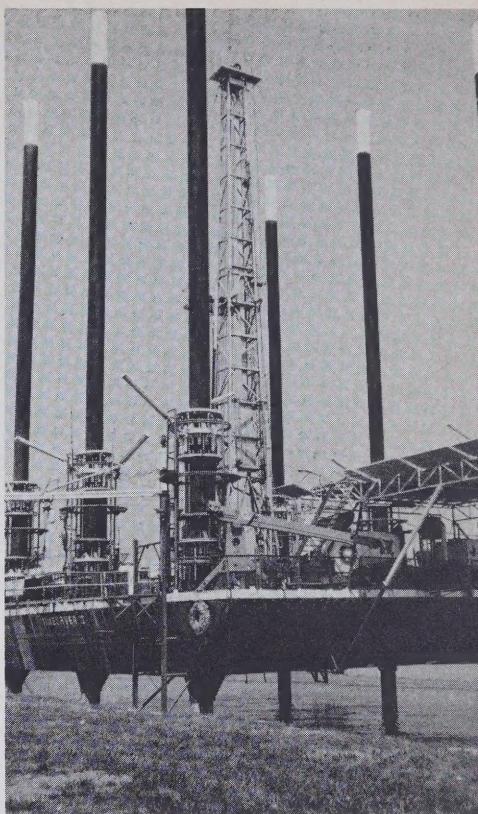
I am pleased to present the annual report for the Petroleum Incentives Administration (PIA) for calendar year 1984.

This has been another busy period for PIA during which we have continued to maintain close consultation with the petroleum industry in fine tuning both the Petroleum Incentives and Canadian Ownership and Control Determination (COCD) programs. The evolution of the programs reflects PIA's constant concern for delivering its programs to industry effectively, while ensuring efficient expenditure of public funds.

The following pages review the year's activities for each of the two PIA programs.



C.G. Penney
Administrator,
Petroleum Incentives
Administration
February 27, 1985



Timesaver II is categorized as a barge because it consists of a jack-up drill platform which must be towed to drilling locations. It is used on Lake Erie to do maintenance work on wells. (Marcel Gibeault photo)

Aussi disponible en français

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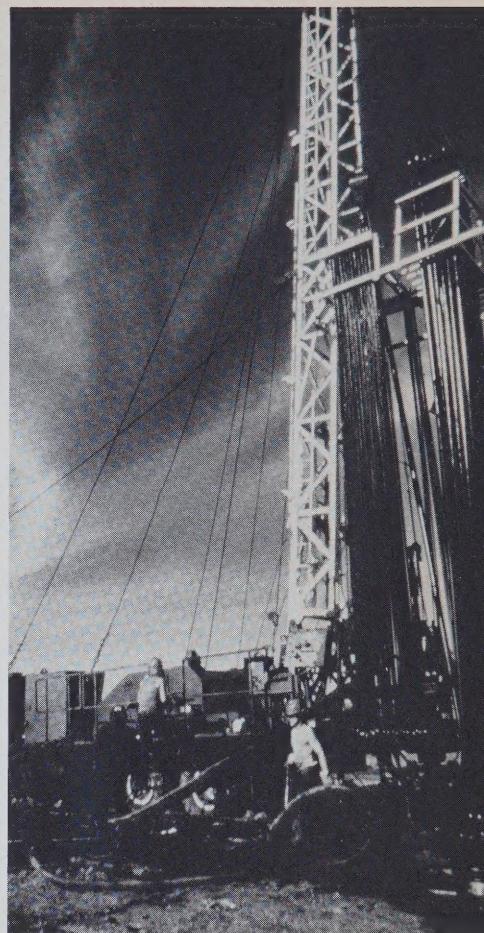
*The Jackfish L-63 exploratory well in the Liard area of the Northwest Territories.
(Robert Bellehumeur photo)*

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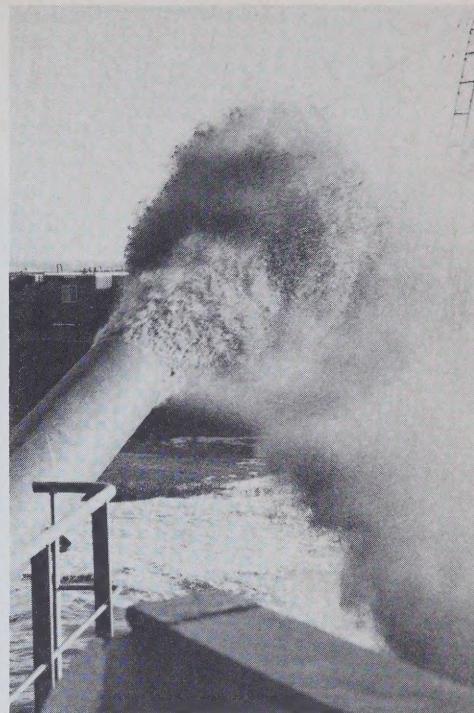
*Heavy oil project at Cactus Lake,
Saskatchewan.
(Petro-Canada photo)*

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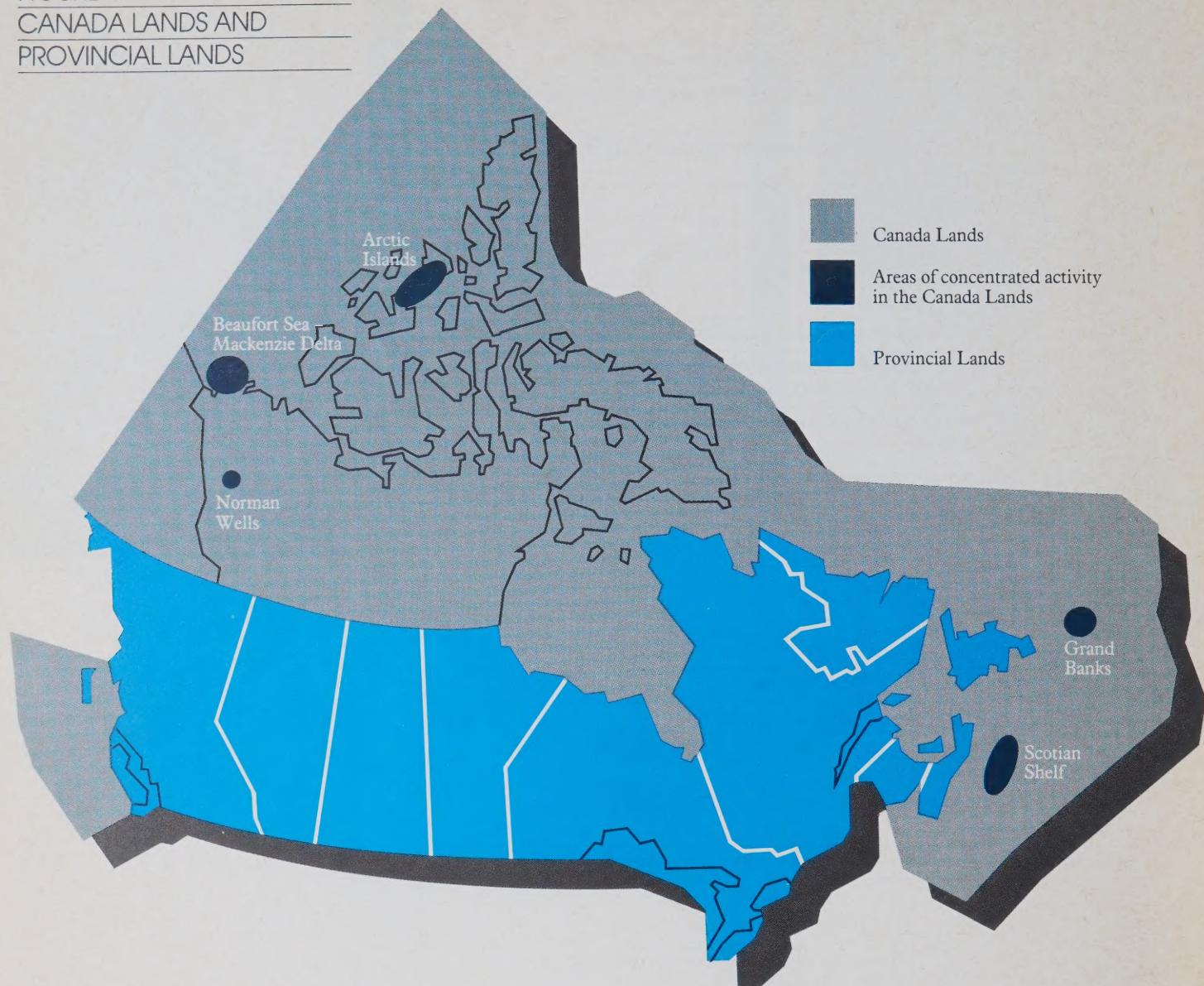
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*Island building in the Beaufort Sea.
(Jack Hughes photo)*

FIGURE 1
**CANADA LANDS AND
 PROVINCIAL LANDS**



Canada Lands, wells drilled or tested in 1984

	Exploratory Wells	Development Wells
Mainland N.W.T.	19	66
Mackenzie Delta	2	—
Beaufort Sea	15	—
Arctic Islands	4	—
Labrador Shelf	—	—
Grand Banks	16	—
Scotian Shelf/Slope	19	—
Totals	75	66

FIGURE 2

MAJOR OIL AND GAS FIELDS OF WESTERN CANADA

The Western Sedimentary Basin, the country's major petroleum-producing region, stretches across four provinces and into the Yukon and Northwest Territories. After

more than 50 years of exploration, most of the major fields have been discovered. Nonetheless, it is believed that substantial amounts of oil and gas probably remain to be discovered.

Petroleum incentives from the Government of Canada and the Government of Alberta, encouraging the search for these additional reserves in these four western provinces in 1984 totalled \$94.0 million, and \$368.6 million, respectively.

Provincial Drilling Activity 1984

	Wells
Alberta ¹	5573
British Columbia	183
Manitoba	250
Ontario	162
Saskatchewan	2904
Total	9072

¹*The Government of Alberta funds and administers its own Petroleum Incentives Program for eligible expenses incurred in Alberta.*

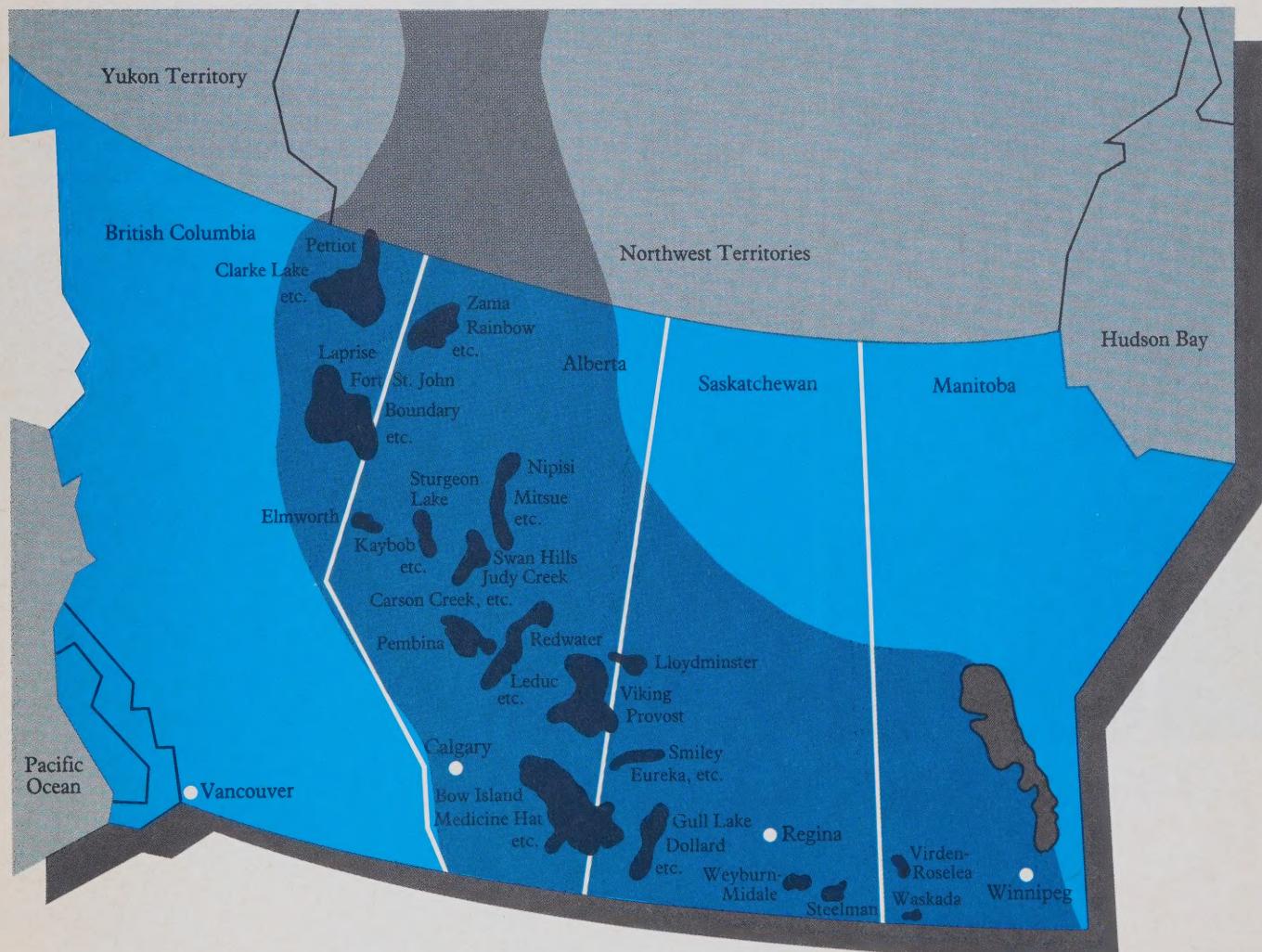
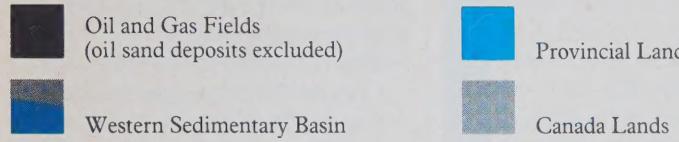
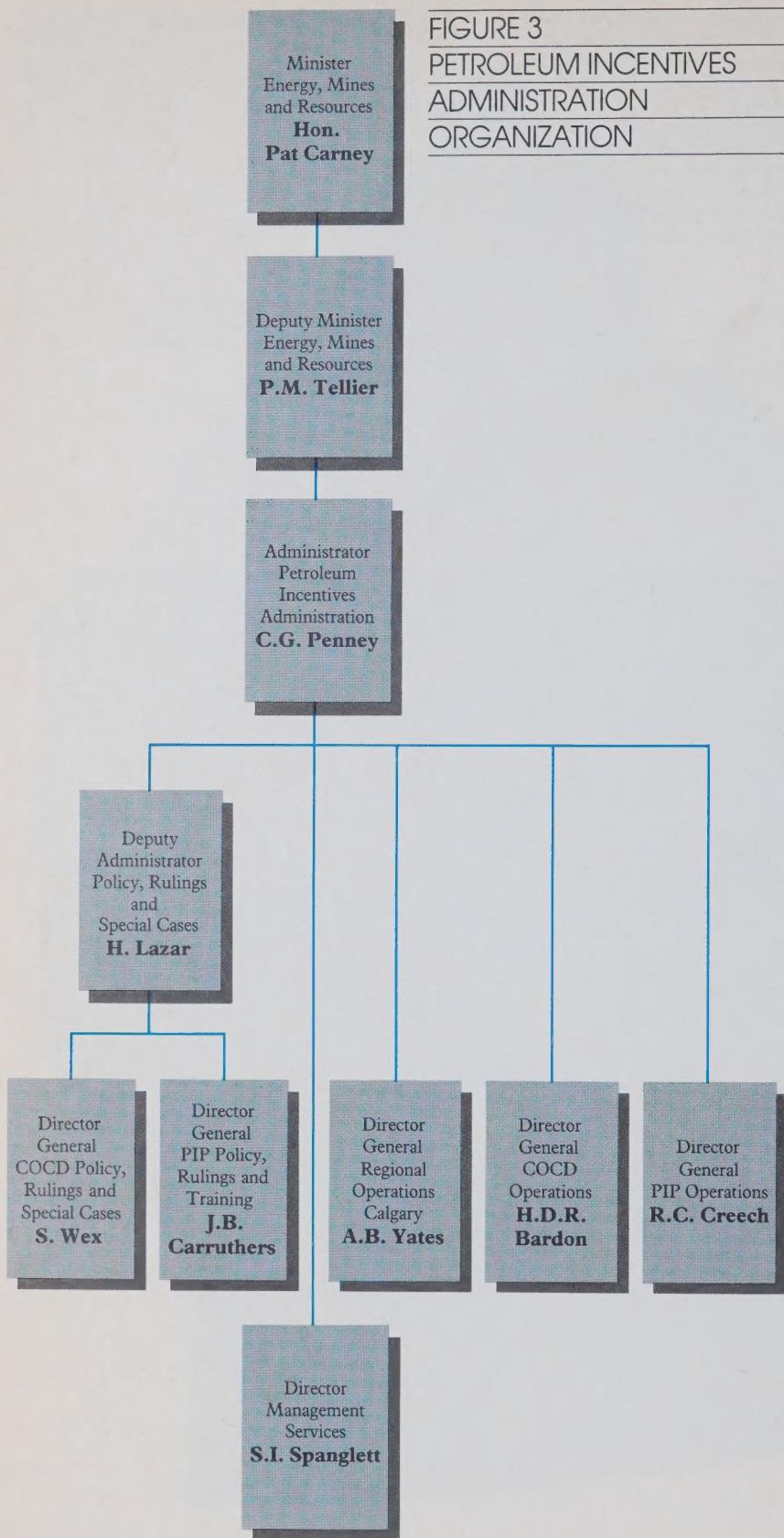


FIGURE 3
PETROLEUM INCENTIVES
ADMINISTRATION
ORGANIZATION



**PETROLEUM
INCENTIVES
ADMINISTRATION**
**RESPONSIBILITY AND
ORGANIZATION**

Since June 1982, the Petroleum Incentives Administration (PIA) has been responsible for administering two statutes and related regulations:

- The Canadian Ownership and Control Determination (COCD) Act and Regulations
- The Petroleum Incentives Program (PIP) Act and Regulations.

A general description of these statutes and the related programs appears as part of the individual sections of this report which follow.

As at December 31, 1984, PIA had a total staff of 333. The authorized salary and operating budget for PIA for the fiscal year 1984-85 was \$22.1 million. These figures include 61 staff and \$3.7 million for the Calgary PIA office.

CANADIAN OWNERSHIP AND CONTROL DETERMINATION PROGRAM

The program derives its legal authority from the Canadian Ownership and Control Determination Act, proclaimed into force on September 1, 1982, and the revised COCD Regulations, promulgated June 1, 1984. The COCD Program provides formal certification of a person's Canadian Ownership Rate (COR) and Control Status (CS). A person may be an individual, a corporation or other entity. The COR of a corporation or other entity is the extent to which it is beneficially owned by Canadians. Its CS is based on the concept of *de facto* control used in the Foreign Investment Review Act.

An applicant for a payment under the federal or Alberta Petroleum

Incentives Program normally needs a COR/CS certificate. No certificate is needed by an applicant who is applying only for the basic 25 per cent Crown Share Incentive for exploration on the Canada Lands. A COR of at least 50 per cent is required for a production licence on the Canada Lands under the Canada Oil and Gas Act, and those who apply for such a licence may use a certificate as evidence of their COR.

Applicants for certificates assess their own COR and CS, and PIA verifies their self-assessment. After verification of the information provided, the Minister issues a certificate. Certificates are valid for a minimum period of 18, 20 or 24 months, depending upon the kind of applicant. For example, the 24-month minimum applies to individuals, whose COR is less likely to change than those of large public corporations, to whom the 18-month minimum applies.

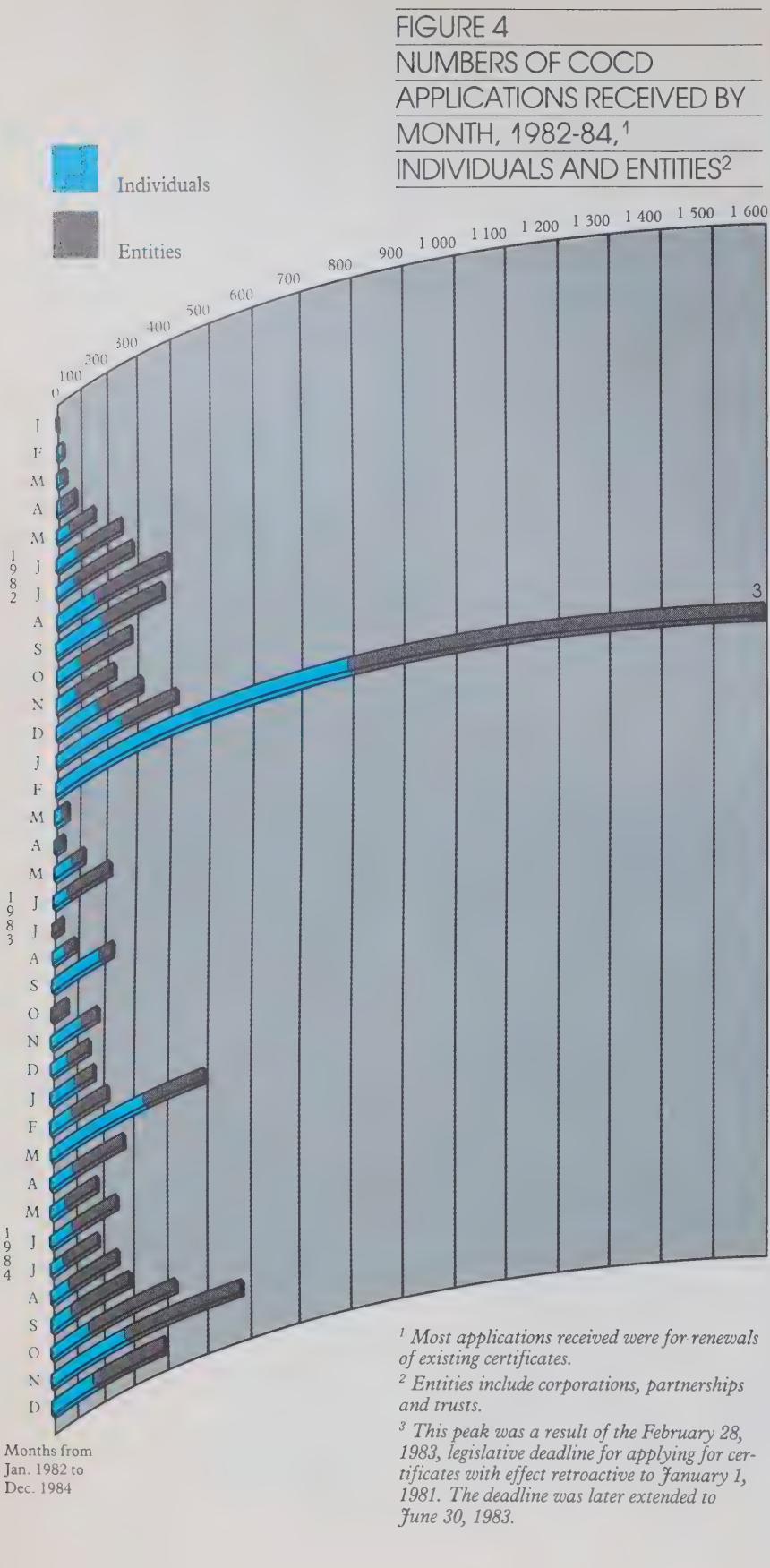
PROGRAM REFINEMENT AND INDUSTRY INPUT

Only about 10 per cent of applicants need to obtain detailed ownership information from their principal investors and then calculate their own COR. Such applicants are typically large corporations whose shares are publicly listed. For these applicants particularly, PIA has striven to balance the need for precision against the need for administrative practicality for both business and government. Attaining this balance has involved extensive consultation with the industry; before the program was introduced, corporations, major industry associations and professional groups provided direct input to EMR at several stages in the development process. Subsequently, a number of these same institutions made proposals via a committee of the House of Commons.

Once experience was obtained in administering the program, it was possible to introduce a major simplification of the COR measurement rules. This was done provisionally in July 1983 and implemented formally by the Regulations promulgated on June 1, 1984. Most COCD program applicants may now use one of several simplified methods for determining their Canadian ownership rate, while the large public corporations that have to obtain the COR of their investors need to contact substantially fewer of those investors than previously. Industry made an important analytical input into these new Regulations, and there has been continuing contact with industry associations and individual firms to monitor the impact of the revised procedures and to work towards further program improvements.



Drill bits and casing used in east coast drilling operations.
(Peter McLean photo)



APPLICATIONS FOR COCD CERTIFICATES

PIA's predecessor organization began determining the Canadian ownership rate and control status of applicants on a provisional basis in March 1982. Between that date and December 31, 1984, 9225 applications for COCD certificates were received and 8018 certificates were issued. As of December 31, 1984, 1084 applications were under review. The numbers of applications received by month is shown in Figure 4. A breakdown of COCD certificates issued by type of applicant is shown in Table 1. Table 2 shows certificates issued by jurisdiction of incorporation or registration for corporations, partnerships and other entities.

When PIA receives an application for a COCD certificate, the applicant is assigned a specific case officer, who is responsible for analysis of that application and those from any related investors.

After COCD certificates are issued, selected compliance reviews are carried out to verify the facts provided in support of specific applications. This helps to ensure the integrity of the entire certification process.

Summary

	Individuals	Entities	Totals
1982	933	1436	2369
1983	1587	1560	3147
1984	1561	2148	3709

TABLE 1
DISTRIBUTION OF COCD
CERTIFICATES ISSUED,
BY TYPE OF APPLICANT

Type of Applicant	1984		1982-83	
	(number)	(%)	(number)	(%)
Individuals ¹	1441	48.83	2397	47.31
Corporations	1324	44.87	2199	43.40
Partnerships	119	4.03	393	7.76
Others	67	2.27	78	1.53
Totals	2951	100.00	5067	100.00

¹ Applicants who are individuals are granted a deemed COR of 100 per cent and Canadian-control status if they are Canadian citizens ordinarily resident in Canada, or if they meet certain other conditions.

TABLE 2
DISTRIBUTION OF COCD
CERTIFICATES ISSUED,
BY JURISDICTION OF
INCORPORATION OR
REGISTRATION¹

Jurisdiction	1984		1982-83	
	(number)	(%)	(number)	(%)
Alberta	955	63.2	1852	69.3
British Columbia	100	6.6	181	6.7
Manitoba	30	2.0	28	1.0
New Brunswick	2	NS	6	NS
Newfoundland	1	NS	1	NS
Northwest Territories	1	NS	2	NS
Nova Scotia	2	NS	8	NS
Ontario	129	8.5	246	9.2
Prince Edward Island	1	NS	1	NS
Quebec	11	NS	30	1.1
Saskatchewan	145	9.6	112	4.1
Yukon Territory	1	NS	NS	NS
Canada	131	8.7	202	7.5
United States	1	NS	1	NS
Totals	1510	98.6	2670	98.9

¹ Applications from individuals are included in these figures.

NS — Not significant.

**COCD PROGRAM
SERVICE TO INDUSTRY**

PIA provides an extensive range of services to applicants, the investment community, and industry associations:

- Certificate holders are reminded of their certificate expiry dates and their filing obligations to ensure there is no lapse in certification that might result in delays in receiving incentive payments.
- Case officers often visit applicants and their major investors to assist in the application process.
- Telephone inquiry centres for applicants and the general public are maintained in Ottawa and Calgary.
- Several publications are produced to keep applicants abreast of changes to the program and of other technical facts. (Current COCD information circulars, interpretation bulletins and guidelines are listed in Appendix II.)
- Advance rulings and opinions are provided without charge to potential applicants seeking PIA's assurance on how reorganizations and other transactions would be treated under the COCD program.

The Government of Alberta relies upon COCD certificates as the basis for incentive rates under the Alberta Petroleum Incentives Program (APIP). In the event that an APIP applicant is not eligible for a COCD certificate, or that formal certification cannot be made on the date an APIP contribution can be issued, PIA provides APIP with control-status opinions to help expedite payment.

TABLE 3
DISTRIBUTION OF COCD
CERTIFICATES ISSUED,
BY CATEGORY OF
APPLICATION
(OTTAWA AND CALGARY)

Category of Application	1984			1982-83		
	Ottawa	Calgary	(number)	(%)	(number)	(%)
Individual	266	1175	1441	48.83	2397	47.31
Small Applicant ¹	224	28	252	8.54	1781	35.15
All-Canadian ²	362	646	1008	34.16	268	5.29
Large Private ³	133	13	146	4.95	390	7.70
Large Public ³	101	3	104	3.52	231	4.55
Totals	1086	1865	2951	100.00	5067	100.00

¹ Small applicants receive a deemed COR of 75 per cent if they have assets less than \$50 million, are Canadian controlled and can certify that their COR, if measured, would be above 75 per cent.

Prior to June 1, 1983, small applicants received a deemed COR of 100 per cent if they had assets less than \$20 million (using the full-cost method of accounting, or \$10 million using any other method), had gross revenues less than \$10 million, were Canadian controlled, and could certify that their COR, if measured, would have been above 50 per cent.

² All-Canadian applicants are private corporations, partnerships and other entities that are wholly owned, directly or indirectly, by Canadian citizens ordinarily resident in Canada.

³ Large applicants are those that measure their COR by contacting their investors. The COR of each investor is required for applicants that are private corporations, partnerships or other entities. CORs are required only from the largest investors in public entities. Typically, public entities are corporations that have shares listed on a stock exchange. Public entities first have to "look through" records and accounts of the largest securities dealers, banks and other nominees in order to identify beneficial ownership.

CALGARY COCD OFFICE

The western office of the COCD program, opened in 1981 to provide an information centre close to the petroleum industry, expanded during 1984 to meet increased demands. This office now processes most certificate applications for those receiving federal PIP incentives from the Calgary office. Table 3 shows the distribution of certificates issued from the Ottawa and Calgary offices, by category of application, in 1984.



Enhanced oil recovery - Husky Oil's cyclical steam injection project at Pikes Peak, Saskatchewan.
(Ann MacKenzie photo)



*Seismic studies, used to help decide where to drill, are eligible for petroleum incentives.
(Veritas Seismic Processors Limited/
Panorama P & I Communications, Calgary)*

PETROLEUM INCENTIVES PROGRAM

The Petroleum Incentives Program provides direct cash incentives to individuals, companies and other qualified applicants who incurred eligible costs and expenses in the exploration for, and the development of, oil and gas resources in Canada.

The amount of incentive is calculated as a percentage of eligible exploration or development expenses. The highest percentage rates apply both to Canadian-owned and -controlled applicants and to explo-

ration expenses incurred on the Canada Lands, as Figure 5 describes. The maximum incentive rate of 80 per cent applies to eligible exploration expenses incurred on the Canada Lands by an applicant who is Canadian controlled, with a high level of Canadian ownership. The incentive rate for the same applicant exploring on provincial lands is 35 per cent. All applicants, however, are entitled to the Crown Share Incentive of 25 per cent for eligible exploration expenses incurred on the Canada Lands, regardless of their ownership or control status.

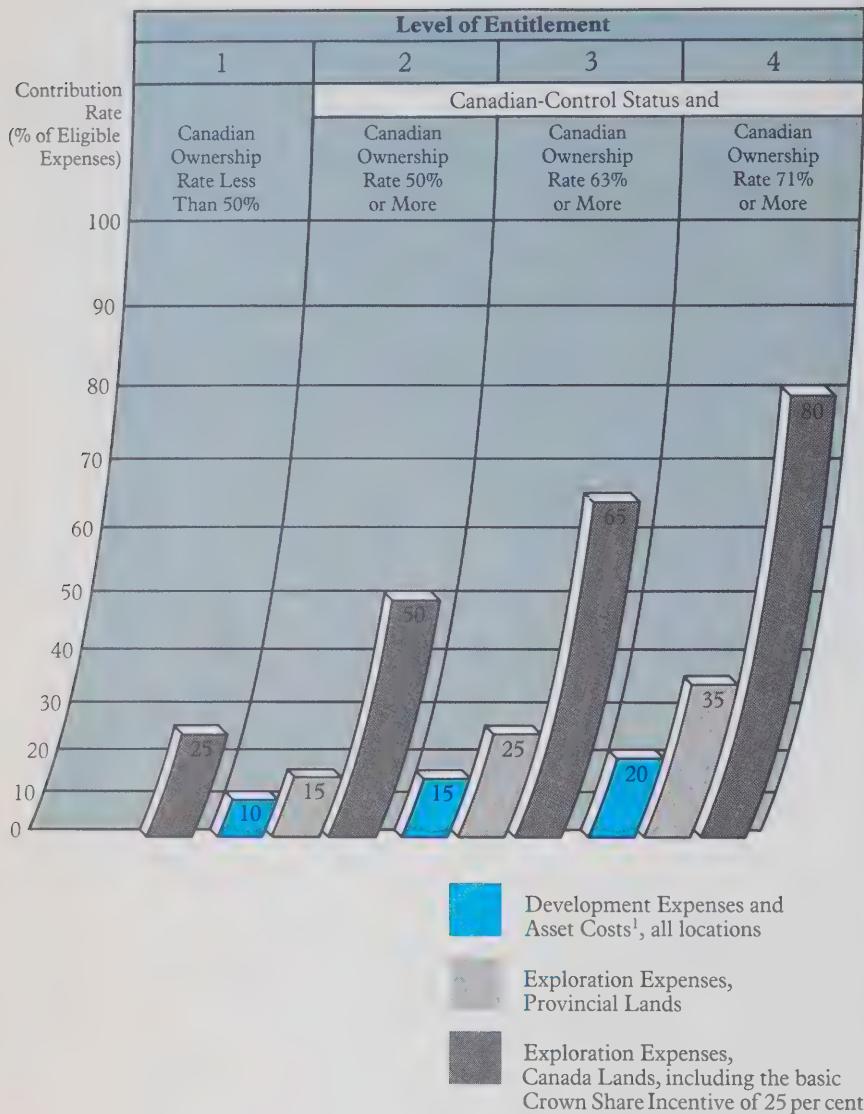
PIA services to industry under the Petroleum Incentives Program are similar to those offered under the COCD program and include an active communications service for applicants and others interested in the program. Each applicant is assigned a case analyst who becomes familiar with that applicant's operations in order to assist him in meeting program requirements.

In addition to applications, PIA also processes requests for ministerial-relieving discretions, advance rulings, letters of opinion, and approvals for wells on the Canada Lands costing in excess of \$50 million.

Refinement of the Petroleum Incentives Program Act and Regulations is an ongoing process which is facilitated by analyst-applicant interaction and regular meetings with industry, industry associations and other branches of government.

Information circulars, interpretation bulletins and guidelines are published and distributed to applicants and others interested in the Petroleum Incentives Program. These publications, listed in Appendix III, provide public notification of changes to the program and explanatory notes on technical aspects of the Act and Regulations.

FIGURE 5
PETROLEUM INCENTIVES
PROGRAM CONTRIBUTION
RATES FOR ELIGIBLE EXPENSES
INCURRED IN 1984



¹ PIP contributions are paid on asset costs related to tertiary recovery equipment which has received prior ministerial approval and a NORP designation for the project. To date, a minor amount has been claimed in this category. Integrated oil sands projects and scientific projects are not eligible for PIP.

CALGARY PIP OFFICE

During 1984, the Calgary office continued to serve western-based applicants who incurred expenses on Provincial Lands only, and whose residences or corporate offices were located in provinces west of Ontario. The Alberta Petroleum Incentives Program continued to process applications for eligible expenses and costs incurred in that province, using the provincial rates of reimbursement and provincial payment levels set out in Figure 5.

Incentives paid on eligible expenses on Provincial Lands outside Alberta are a small percentage of payments made for expenses on the Canada Lands; yet there are five times as many Provincial Lands applicants as Canada Lands applicants.

APPLICATIONS FOR PIP CONTRIBUTIONS

The process of applying for incentives is essentially a self-assessing one in which applicants establish their entitlement to incentives and complete application forms. These forms, together with supporting information, are submitted to PIA, where a thorough review and verification is undertaken.

PIP applications are based on eligible expenses incurred for exploration and development activities authorized by other federal and

provincial government agencies. Therefore, PIA maintains close cooperation with the Canada Oil and Gas Lands Administration (COGLA), which manages oil and gas exploration, production and development activities on the Canada Lands, and with the provincial agencies that manage these activities in the provinces.

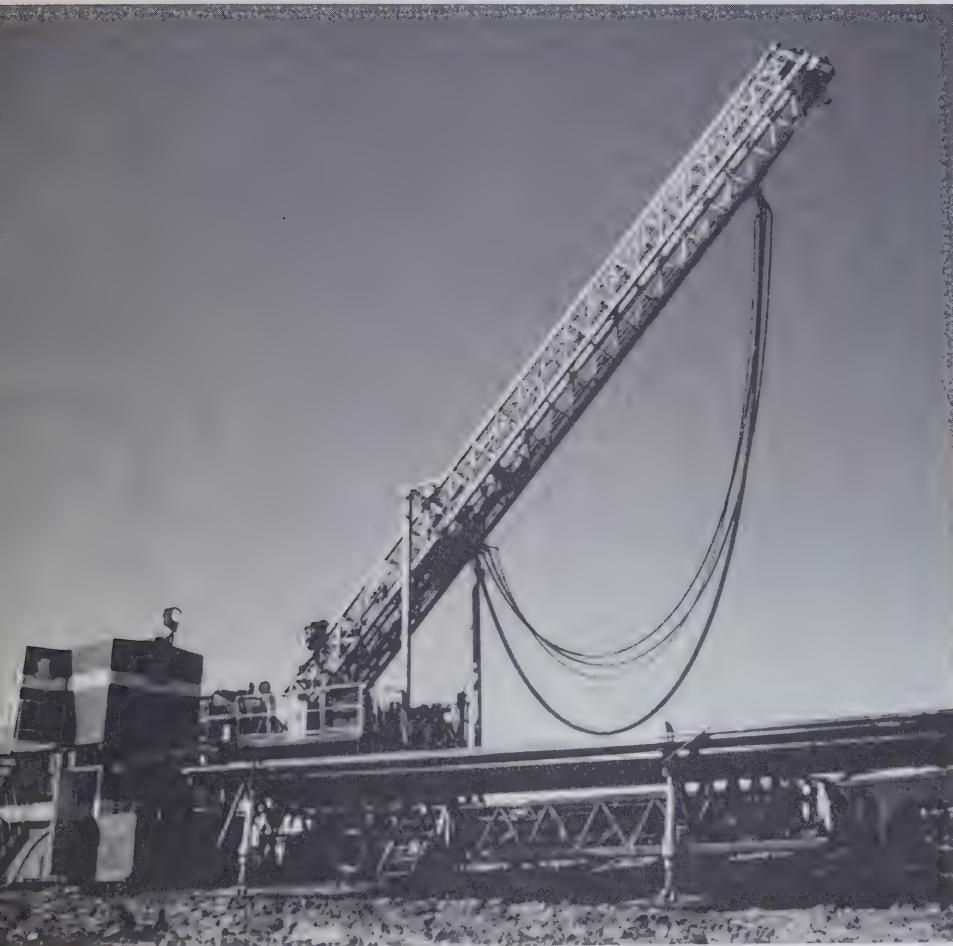
AUDIT OF PIP CONTRIBUTIONS

In order to ensure the accuracy and integrity of the PIP application process, selected audits are undertaken. The PIP Act, as well as the Financial Administration Act,

provide the authority for these audits, which may include any documents, records, books of account and other information relating to the applications.

Audits are initially conducted at the operator¹ level, where the majority of costs are incurred and where the audit findings can be applied to other participants. The audit cycle covering 1981 applications, which were received by PIA until June 30, 1983, was essentially completed in 1984; the cycle for audits of 1982 applications is now well under way.

Because PIP was a new program in 1981, 90 per cent of incentives paid on 1981 expenditures was subject to audit. The completed 1981 audits have resulted in incentive recoveries of \$9.9 million to date.



Slant rig at Kiyiu Lake, north of Kindersley,
Saskatchewan.
(Sierra Drilling/Panorama P & I
Communications, Calgary)

TABLE 4
PIP CONTRIBUTIONS,
BY TYPE OF ACTIVITY

1984¹

Activity	Excluding Alberta (\$ million)	(%)	Including Alberta (\$ million)	(%)
Exploration	1661.8	97.6	1910.7	92.2
Development	41.1	2.4	160.8	7.8
Totals	1702.9	100.0	2071.5	100.0

1983

Activity	Excluding Alberta (\$ million)	(%)	Including Alberta (\$ million)	(%)
Exploration	1448.3	98.7	1892.4	92.5
Development	18.6	1.3	153.8	7.5
Totals	1466.9	100.0	2046.2	100.0

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

TABLE 5
PIP CONTRIBUTIONS,
BY LOCATION OF ACTIVITY

1984¹

Location	1984 ¹ (\$ million)	(%)	1983 (\$ million)	(%)
Canada Lands				
25% Crown Share Incentive	514.9	25	537.9	26
Other Incentives	1076.3	52	828.3	40
Alberta ²	368.6	18	579.3	28
Other Provinces	111.7	5	100.7	6
Totals	2071.5	100	2046.2	100

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

² The Government of Alberta funds and administers its own Petroleum Incentives Program for eligible expenses incurred in Alberta.

INCENTIVES PAID

In 1984, PIA processed 3175 PIP applications in the Ottawa and Calgary offices. A total of \$1702.9 million in incentives was paid to 1262 applicants. As Table 4 notes, the majority of PIP contributions was for eligible exploration expenses.

Most applications received in 1984 were for eligible expenses incurred in 1983 and 1984. In certain situations, however, it was necessary to provide extensions to those applicants who, for valid reasons, missed filing deadlines for 1981 and 1982 expenses. Generally, these applicants were small Canadian investors.

In 1984, as in previous years, the largest portion of PIP incentives was for eligible exploration expenses on the Canada Lands . . . a total of \$1591.2 million. Canada Lands incentives include delineation activity of the kind being undertaken in the Beaufort Sea at Tarsiut, on the Scotian Shelf at Glenelg and Venture, and on the Grand Banks at Hibernia and Terra Nova.

As Table 7 indicates, the largest percentage of the \$111.7 million paid out by the federal incentives program for activities on Provincial Lands went to applicants who incurred eligible expenses and costs in Saskatchewan. Saskatchewan has experienced a drilling boom with 2904 wells drilled in 1984 compared to 1840 wells in 1983.

Table 7 also indicates that \$368.6 million was paid under the Alberta Petroleum Incentives Program for eligible expenses and costs incurred in Alberta.

TABLE 6
FEDERAL PIP
CONTRIBUTIONS, BY REGION

Region	1984 ¹		1983	
	(\$ million)	(%)	(\$ million)	(%)
Arctic Islands	62.2	3.7	64.4	4.4
Beaufort Sea	609.3	35.8	419.5	28.6
Labrador Shelf	8.2	0.5	78.9	5.4
Grand Banks	314.9	18.5	258.3	17.6
Scotian Shelf/Slope	507.9	29.8	371.8	25.3
Other Canada Lands	88.7	5.2	173.3	11.8
Total Canada Lands	1591.2	93.5	1366.2	93.1
Provinces (excluding Alberta)	111.7	6.5	100.7	6.9
Total Federal PIP Contributions	1702.9	100.0	1466.9	100.0

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).



*A rig in western Canada.
(John Bagshaw Photography)*

The majority of incentives paid to date have been made to applicants at the highest PIP contribution level. Table 8 points to the fact that in 1984, \$1583.5 million, or 93.1 per cent, was paid to applicants at the Level 4 entitlement, compared to \$1287.0 million, or 87.8 per cent, in 1983.

Table 9 lists the 30 entities that received the largest PIP contributions in 1984, and compares the 1984 incentives with those paid to the same applicants in 1983.

Appendix I lists alphabetically all applicants who received incentives of \$25 000 or more in 1984.

TABLE 7
PIP CONTRIBUTIONS,
BY PROVINCE

Province	1984 ¹ (\$ million)	1983 (\$ million)
British Columbia	18.5	34.1
Alberta ²	368.6	579.3
Saskatchewan	70.9	51.7
Manitoba	4.6	8.0
Ontario	17.4	5.5
All Others	0.3	1.4
Totals	480.3	680.0

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

² The Government of Alberta funds and administers its own Petroleum Incentives Program for eligible expenses incurred in Alberta.



Drill pipe on the Sedco 709.
(Scott Films photo)

TABLE 8
FEDERAL PIP
CONTRIBUTIONS BY LEVEL
OF ENTITLEMENT

Level ¹	1984 ²		1983	
	(\$ million)	(%)	(\$ million)	(%)
1	101.2	5.9	176.6	12.0
2	—	—	—	—
3	18.2	1.0	3.3	0.2
4	1583.5	93.1	1287.0	87.8
Totals	1702.9	100.0	1466.9	100.0

¹ Refer to Table 5.

² Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

TABLE 9
TOP 30 RECIPIENTS OF
FEDERAL PIP CONTRIBUTIONS
FOR 1984 AND 1983,
AND THEIR CANADIAN
OWNERSHIP RATE
AND CONTROL STATUS

Recipients	1984 ¹ (\$ million)	1983 (\$ million)	COR ²
Petro-Canada	262.0	412.4	100
Dome Canada Limited	199.6	227.4	77
Husky Oil Operations Ltd.	176.9	38.6	79
Bow Valley Industries Ltd.	116.2	24.8	77
Canterra Energy Ltd.	99.6	118.8	100
Norcen Energy Resources Limited	84.0	37.2	97
Home Oil Company Limited	76.8	36.9	92
Gulf Canada Resources Inc.	57.9	56.5	NA
Scurry - Rainbow Oil Limited	49.4	1.7	87
Trillium Exploration Corporation	44.3	15.0	75
AT & S Exploration Ltd.	41.0	0.0	77
Northcor Energy Ltd.	35.4	7.4	100
Panarctic Oils Ltd.	34.0	19.1	84
Forward Resources Ltd.	31.8	21.0	100
Mackenzie Delta Energy Limited	25.3	20.6	75
Canadian Offshore Resources Exploration Ltd.	17.1	0.0	71
Oakwood Petroleum Ltd.	16.5	8.4	92
Nova Scotia Resources (Ventures) Limited	16.5	17.3	100
Teck Frontier Corporation	15.9	10.5	74
Alberta Energy Company Ltd.	15.6	1.4	100
ICG Frontier Exploration Ltd.	15.2	0.0	84
PanCanadian Petroleum Ltd.	15.2	32.4	79
Westcoast Petroleum Ltd.	14.0	4.6	92
Labrador Mining & Exploration Company Limited	12.5	0.0	96
Canalands Resources Corporation	11.7	1.3	74
Esso Resources Canada Limited	11.3	19.2	NA
Lochiel Exploration Ltd.	10.8	7.9	99
Shell Canada Resources Limited	10.2	5.9	NA
Parex A General Partnership	9.3	0.0	86
Westmin Resources Limited	9.2	2.4	93

¹ Figures subject to revision. At the time this report was compiled, applications were still being received for 1984 (as the legislation permits).

² All entities are Canadian controlled except those shown as NA.

NA — No COCD application in PIA.



Men are transferred to a supply vessel from the Bowdrill III on the Grand Banks.

TABLE 10
CANADIAN- AND
FOREIGN-CONTROLLED
SHARES OF CANADA LANDS
EXPLORATION
EXPENDITURES¹

Shares	First 6 Months of 1984				1983			
	Net of PIP Contributions		Including PIP Contributions		Net of PIP Contributions		Including PIP Contributions	
	(%)	(%)	(%)	(%)	(%)	(%)	(%)	(%)
Canadian-Controlled Entities	59.1	78.5	54.9	74.8				
Foreign-Controlled Entities	40.9	21.5	45.1	25.2				
Totals	100.0	100.0	100.0	100.0				

¹ Not all exploration expenditures are eligible exploration expenses for PIP purposes.



Work deck of the Sedco 710 on the Grand Banks.
(Peter McLean photo)



Testing the Terra Nova K-08 well, 340 km from St. John's, Newfoundland. In May, the Terra Nova partners announced that significant amounts of oil had been recovered from the well.
(Petro-Canada photo)



TABLE 11
CANADIAN OPERATORS¹ ON
THE CANADA LANDS, 1984

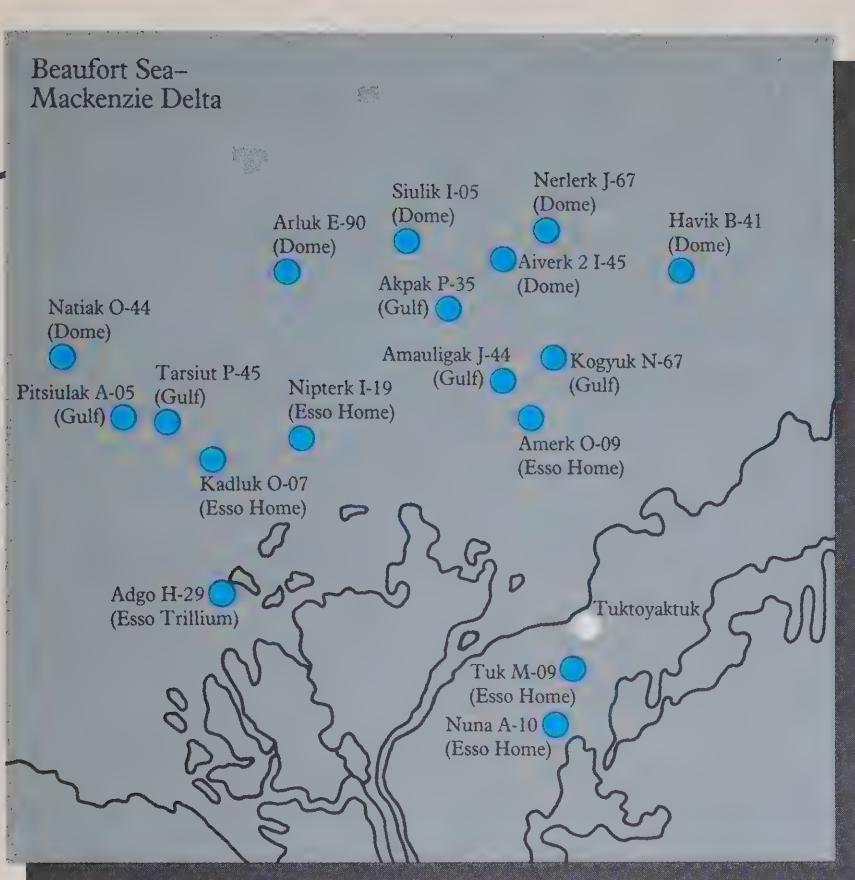
Petro-Canada Inc.
(Grand Banks, Scotian Shelf, Mainland N.W.T.)
Husky/Bow Valley
(Grand Banks, Scotian Shelf)
Canterra Energy Ltd.
(Grand Banks)
Home Oil Company Limited
(Scotian Shelf, Mainland N.W.T.)
Northcor Energy Ltd.
(Mainland N.W.T.)
Panarctic Oils Ltd.
(Arctic Islands)
Forward Resources Ltd.
(Mainland N.W.T.)
Dome Petroleum Ltd.
(Beaufort Sea)
NSM Resources Ltd.
(Mainland N.W.T.)
Coho Resources Limited
(Mainland N.W.T.)

¹ All participants owning or earning a working interest in lands designate one company as the operator, who has the responsibility of managing the exploration activities on behalf of the participants.

FIGURE 6
WELLS DRILLED OR TESTED
IN 1984 IN THREE AREAS
OF THE CANADA LANDS



Beaufort Sea– Mackenzie Delta



*Up the derrick of the Sedco 710 on the Grand Banks.
(Robert Bellehumeur photo)*

Grand Banks



APPENDIX I
**RECIPIENTS OF PIP
CONTRIBUTIONS OVER
\$25 000, 1984**

(\$)

110673 Investments Ltd.	29 060.00
237505 Alberta Ltd.	500 181.82
245741 B.C. Ltd.	240 000.00
286861 Alberta Ltd.	87 960.00
297995 Alberta Ltd.	147 704.00
3-D Petroleums Ltd.	34 007.00
567346 Saskatchewan Ltd.	73 345.00
79902 Resources Limited	32 474.00
AGIP Canada Ltd.	77 376.00
AT&S Exploration Ltd.	40 980 157.00
ATCO Drilling Ltd.	45 360.00
ATCO Marine Exploration Ltd.	40 368.00
Abaterra Energy Ltd.	695 040.00
Aberford Resources Ltd.	3 384 139.00
Agnew Lake Mines Limited	303 313.00
Alberta Energy Company Ltd.	15 644 069.00
Allheart Resources Inc.	346 716.00
Althen, Don Charles	69 514.26
Amerada Minerals Corp. of Canada	1 300 017.00
Ameran Energy Ltd.	95 664.00
American Eagle Petroleum Ltd.	291 398.53
Amoco Canada Petroleum Company Ltd.	131 093.00
Andreksom, Alexander	72 408.00
Anschutz - 1978 Lake Erie Gas Exploration Program	808 077.00
Ardee El Resources Ltd.	37 629.00
Argyll Resources Ltd.	393 503.00
Argyll - Royal Trust 1981 Exploration Program	107 699.00
Ashlu Exploration Ltd.	33 553.00
Atco Industries (N.A.) Ltd.	78 605.00
Atcor Resources Limited	360 173.00
Atlantis Resources Ltd.	276 490.00
Audax Gas & Oil Ltd.	78 500.90
Audax Investments Inc.	122 457.00
Aurora-Tiber 1980 Exploration Program	52 525.00
Axel Heiberg Oil Company	75 047.00
B.D.L.S. Arctic Limited Partnership	2 501 092.00
BP Canadian Holdings Ltd.	84 284.00

BP Exploration Canada Limited	1 474 042.00	Canadian Superior Frontier Resources Ltd.	261 012.00
BP New Holdings Limited	177 512.00	Canadian Superior Oil Ltd.	389 095.00
Backer Resources Ltd.	99 685.00	Canalands Resources Corporation	11 705 236.00
Bammde Ventures Ltd.	48 372.00	Can-Am Drilling Ltd.	46 925.00
Bankeno Resources Limited	74 140.00	Cane Resources Ltd.	54 730.00
Baxter Technologies Corporation	43 271.00	Cantech Controls Ltd.	119 680.00
Bayview Explorations Ltd.	27 243.00	Canterra Energy Ltd.	99 580 775.09
Beau Canada Exploration Ltd.	6 997 506.00	Cardale Oil Incorporated	52 666.00
Bedford Petroleums Limited	368 856.00	Carpenter, Dr. William B.	99 542.00
Bennett, Frank	32 289.84	Castillo Equities Ltd.	26 666.00
Bigstone Gas Producers Ltd.	44 966.00	Chandler Oils Ltd.	28 318.00
Birch Exploration Limited	146 441.00	Chauvco Resources Limited	289 375.00
Blackrock Exploration Program 1983	759 972.00	Chess-Clarion 80-1 Exploration Program	558 245.00
Blake Resources Ltd.	58 691.00	Chess-Paterson 80-81 Exploration Program	27 246.00
Blindman Valley Limited Partnership	92 797.00	Chevron Canada Limited	1 033 495.00
Bonus Resources Ltd.	30 402.00	Chevron Canada Resources Limited	773 697.00
Border Oils Ltd.	79 041.98	Chevron Standard Limited	4 890 914.00
Bow Rio Diversified Hydrocarbon 83-84	273 747.00	Chieftain Development Co. Ltd.	35 295.00
Bow Valley Industries Ltd.	116 155 825.00	Chouinard, Cheryl	79 590.00
Bralorne Resources Limited	1 457 917.00	Clan Resources Ltd.	138 026.00
Brana Oil & Gas Ltd.	61 907.00	Cochrane Oil and Gas Ltd.	100 797.00
Brinco 81 Energy Program	77 988.00	Coho Resources Limited	406 826.00
Brinco Oil & Gas Ltd.	135 092.00	Colenco Petroleum Ltd.	276 314.00
British Columbia Oil Lands Ltd.	340 902.00	Columbia Gas Development of Canada Ltd.	2 763 913.00
Brosco Fund Limited	123 047.00	Comaplex Resources International Ltd.	200 322.00
CCNR Petroleum Corporation	91 576.00	Compagnie Minière Gaspésie Limitée	93 086.00
C.M.P. Oil & Gas 1983 Limited Partnership	339 530.00	Consolidated Bathurst Inc.	820 135.00
CN Exploration Inc.	2 334 284.00	Consolidated West Petroleum Limited	430 444.00
Cabre Exploration Ltd.	57 176.00	Consumers' Cooperative Refineries Limited	25 216.00
Cairn Petroleums Ltd.	69 171.00	Consumers' Gas Co. Ltd., The	2 317 973.00
Calais Resources Ltd.	147 969.00	Contact Ventures Ltd.	362 586.00
Calana Resources Ltd.	221 148.00	Conventures Limited	647 904.00
Camel Oil & Gas Ltd.	1 033 180.00	Conwest Exploration Company Limited	150 486.00
Canada Northwest Energy Limited	1 646 812.00	Conwest Petroleum Corp.	1 308 629.00
Canadian Bashaw Resources Ltd.	35 467.00	Cooperative Energy Development Corporation	154 807.00
Canadian Occidental Petroleum Ltd.	301 011.65	Copperhead Oil Company Limited	27 462.00
Canadian Offshore Resources Exploration Ltd.	17 108 313.00	Corkan Engineering of Canada Ltd.	257 950.00
Canadian Pencrown Resources Limited	258 600.00		

Coseka 80-81 Oil & Gas Partnership	133 532.00	Home Oil Company Limited	76 769 366.00	Macedon Resources Ltd.	116 682.66
Coseka Resources Limited	1 580 314.00	Hudmac Limited Partnership No. 1	516 479.00	Mackenzie Delta Energy Limited	25 331 024.00
Dandy Oils Ltd.	28 324.00	Hudson's Bay Oil and Gas Company		Madge, William Paul	58 834.00
Devran Petroleum Ltd.	84 573.31	Limited	2 418 424.40	Madison Oils Ltd.	29 675.00
Dillman, Lewis	26 378.00	Husky Oil Operations Ltd.	176 902 151.00	Magnum Resources Ltd.	74 653.00
Discovery Mines Limited	65 590.00	ICG Frontier Exploration Ltd.	15 215 947.00	Margay Exploration Ltd.	229 129.00
Dome Canada Limited	199 559 674.00	ICG Parks Offshore Exploration Partnership	179 813.00	Marjohn Minerals Ltd.	32 225.00
Domtar Energy Inc.	56 484.00	ICG Resources Ltd.	1 354 024.00	Marlore Enterprises Ltd.	71 727.00
Domtar Resources Inc.	64 987.00	International Chemalloy Corporation	71 753.00	Martec Industries Ltd.	85 256.00
Dot Energy Ltd.	25 250.00	Interwest 84 Ltd. Part	54 629.00	Mead Petroleums & Farms Ltd.	51 273.95
Drummond Oil & Gas Ltd.	63 926.00	Inverness Petroleum Ltd.	363 262.00	Meridian Developments Ltd.	62 271.00
Durham Resources Inc.	43 826.00	Investors Oil & Gas (1982 Tri Link)		Merland Explorations Limited	393 703.00
Dynamar Energy Limited	78 345.00	Limited Partnership	520 317.00	Midale Petroleums Ltd.	253 857.00
Dynamic Oil Limited	36 207.00	Investors Oil & Gas (1980 Tri Link)		Moffat, Randall L.	36 589.54
Eagle Resources Ltd.	641 443.00	Irving Industries Limited Partnership	219 125.00	Mon-Oil Limited	3 301 070.00
East Coast Energy Limited	1 726 446.00	J.C. International Petroleum Ltd.	65 049.00	Mont Resources Limited	51 404.00
Echo Resources Inc.	119 160.01	Jarrod Oils Ltd.	554 746.00	Morgan Explorations Inc.	92 432.00
Elmar Resources Ltd.	34 226.00	Jecco Oil and Gas Products Division) Ltd.	171 224.00	Mosswood Oil & Gas Ltd.	139 637.34
Encounter Energy Resources Limited	106 708.00	Kardon Oils Ltd.	83 408.00	Nespema Resources Ltd.	8 091 691.00
Erskine Resources Ltd.	71 618.00	Kam-Kotia Mines Ltd.	231 736.00	New McManus Red Lake Gold Mines Ltd.	60 523.00
Esso Resources Canada Limited	11 254 624.00	Karon Resources Inc.	469 401.00	New Scope Resources Limited	605 667.00
Eucla Oil & Gas Ltd.	203 867.00	Kennibar Resources Ltd.	122 322.00	Nielsen, Niels Sigurd	230 286.00
Exar-Laduboro Partnership 1981	45 867.00	Kidd Creek Mines Ltd.	41 492.00	Noranda Mines Limited	2 006 699.00
Expetro Resources Limited	34 664.00	Killucan Four Way	37 255.00	Norcen Energy Resources Limited	83 974 915.00
Exploration Soquip Inc.	1 422 367.00	81-82 Program	28 229.00	Norcen International Limited	685 189.00
Flin Flon 81 Energy Program	100 570.00	Kinstar Resources Ltd.	107 211.79	North Canadian Oils Limited	133 995.00
Forbes Resources Inc.	111 249.00	Kleiman Enterprises Ltd.	855 429.00	Northcor Energy Ltd.	35 409 614.34
Forward Resources Ltd.	31 827 189.00	Knowlton Realty Ltd.	93 918.00	Northcor Exploration Program	136 083.00
Francana Oil & Gas Ltd.	303 363.00	Labrador Mining and Exploration	229 088.00	Northern Development Company Limited (NPL)	123 098.00
Francisco Petroleum Enterprises Inc.	124 973.00	Lew Resources Ltd.	104 619.00	Nova, an Alberta Corporation	133 645.00
Fraser Oil Ltd.	255 093.00	Line, Earl Stanley	73 345.00	Nova Scotia Resources (Ventures) Limited	16 489 863.00
Friesen, Peter Heibert	44 450.82	Lintus Resources Ltd.	29 456.00	Numac Oil & Gas Ltd.	42 090.00
Fulcrum Resource Management Ltd.	50 094.63	Lochiel Exploration Ltd.	68 306.00	Oakwood Petroleums Ltd.	16 505 485.00
Geoal Holdings Ltd.	26 042.00	Lomalta Resources Ltd.	12 487 812.00	Ocelot 83-I	34 157.00
Giant Reef Petroleum Limited	55 266.00	Lonerock Resources Ltd.	48 337.00	Ocelot 83-III	Development Program
Global Natural Resources Canada Limited	168 428.00	MLC Oil & Gas Ltd.	26 009.00	Ocelot 83-IV	314 569.00
Gotthold Holdings Ltd.	120 055.00	MacDonald Realty Ltd.	38 365.00	Ocelot 83-V	Development Program
Grace Resources Inc.	35 857.00		10 771 695.00	Ocelot 83-V	Development Program
Gulf Canada Resources Inc.	57 861 966.00		107 369.00		
H. Brett & Associates Ltd.	27 563.00		26 525.80		
H.R. Shaw Holdings Ltd.	25 672.00		5 768 906.00		
Hallmark Tubulars Ltd.	25 880.00		178 647.00		
Hardscrabble Resources Ltd.	40 868.00				
Holizki Electric Ltd.	28 953.00				

Ocelot 83-XI		Placer Development	Sefel, Joseph	157 168.00
Development Program	117 964.00	Limited	S.E.G.G. Ventures	
Ocelot 83-XII		Polaris Exploration	Limited Partnership	26 851.57
Development Program	117 964.00	No. 6 Operating	41 527.00	27 334.00
Ocelot 83-XV		Poplar Developments Ltd.	166 273.00	93 086.00
Development Program	78 643.00	Postell Energy Co. Ltd.	27 346.00	64 378.00
Ocelot 83-XVI		Prairie Oil Royalties		
Development Program	73 643.00	Co. Ltd.	166 026.00	Resources Limited 10 183 499.00
Ocelot 83-XVII		Prairie Pacific Energy		Shell Explorer 479 797.00
Development Program	94 364.00	Corporation	211 651.00	Siebens, Williams W. 114 245.00
Ocelot 83-XVIII		Precambrian Shield		Silver Bay Resources Ltd. 253 198.00
Development Program	56 623.00	Resources Limited	1 287 452.00	Simmons Drilling Ltd. 47 158.00
Ocelot 83-XIX		Precision Drilling Ltd.	65 365.00	Skaha Petroleums Ltd. 38 226.00
Development Program	45 002.00	Priddis Petroleums Limited	90 409.00	Skill Resources Ltd. 51 535.00
Ocelot Industries Ltd.	824 761.00	Prime Energy Ltd.	168 708.00	Sogepet Limited 40 108.00
Ocelot Investments Ltd.	53 311.00	Protaal Resources Ltd.	27 042.00	Spitzee Resources
Omega Hydrocarbons Ltd.	3 053 264.00	Protec Consulting Ltd.	49 427.00	Partnership 153 862.00
Onaping Resources Limited	50 522.62	Quasar Petroleum Ltd.	561 657.00	Stober, Randahl Mark 25 329.00
Onexco Oil & Gas Ltd.	1 152 896.00	Que West Resources Ltd.	177 433.00	Strand Oil & Gas Ltd. 43 975.00
Opact Energy (1983) Ltd.	55 263.00	RST Industries Ltd.	547 155.00	Strathburn Ltd. Part. 148 875.00
Owens, Robert David	27 334.00	Ram Petroleums Limited	230 024.00	Sulbath Exploration
Paddon Hughes Devel. Co. Ltd., The	377 687.60	Ranchmen's Resources (1976) Ltd.	3 035 928.00	Limited 76 254.00
Panalta Petroleums Ltd.	66 507.00	Ranger Oil Ltd.	203 412.00	Sulpetro Limited 438 382.00
Panarctic Oils Ltd.	34 019 645.00	Rangeview Oil & Gas Ltd.	48 889.00	Suncor Inc. 1 514 612.00
PanCanadian Petroleum Limited	15 215 068.00	Redgas Ltd.	318 234.00	Sunstar Resources Ltd. 113 170.00
Parapet Petroleum Inc.	29 839.00	Reg's Oilfield		Surf Exploration
Parex A General Partnership	9 338 681.00	Construction Ltd.	47 928.35	(1978) Ltd. 145 193.36
Parks Resources Ltd.	1 524 300.00	Reigate Resources (Canada) Ltd.	235 682.00	Sutherland, Maxwell S. 74 101.00
Passburg/Alberta 1982 Limited Partnership	61 908.00	Remai, Ellen	40 792.00	TAI Resources Limited
Passburg/DWB 1983 Limited Partnership	31 525.00	Remai, Frank	60 264.00	(1983-1) Program 57 043.00
Passburg/Montreal 1983 Limited Partnership	34 612.00	Rex Petroleums Limited	49 762.00	T. Bird Oil Ltd. 66 703.00
Passburg/Ontario 1983 Limited Partnership	66 080.00	Richards, W.E.	26 972.46	TCPL Resources Ltd. 4 540 892.00
Passburg Petroleums Ltd.	70 955.00	Rife Resources Ltd.	124 566.00	Tanner, William 59 993.00
Pembina Exploration Co. Ltd.	3 383 192.00	Romar Resources Ltd.	64 268.00	Teck Corporation 103 130.00
Pembina Resources Limited	558 502.00	Roxy-Clarion		Teck Frontier
Peregrine Petroleum Ltd.	95 879.00	Petroleum Ltd.	409 938.00	Corporation 15 914 723.00
Perfco Investments Ltd.	35 993.00	Roxy Petroleum Ltd.	7 198 411.00	Tele-Metropole Inc. 423 135.00
Petro-Canada Inc.	261 980 857.00	Ryerson Oil and Gas		Texaco Canada
Petro-Canada Ventures	75 521.00	Limited	113 345.00	Resources Ltd. 5 003 051.00
Petrol Oil & Gas Co. Ltd., The	1 126 128.00	S.I.S. Exploration		Texalta Fund-2 (1983-4)
Petromet Resources Limited	33 180.00	Corporation	37 548.00	Exploration Partnership 47 888.00
Petroventures Resources Ltd.	65 287.00	Sadelle Holdings Ltd.	171 060.00	Thomson-Jensen
Phoenix Resources Co.	113 096.00	Saginaw Resources Ltd.	46 345.00	Petroleum Ltd. 229 250.00
Pioneer Shipping Limited	45 615.00	San Antonio Explorations Ltd.	59 829.00	Thomson-Jensen Energy
Pipestone Petroleums Inc.	232 923.00	Saskatoon Leaseholds Ltd.	48 236.00	(A Partnership) 7 131 584.00
Pirate Drilling Ltd.	39 225.00	Sasko Oil & Gas Limited	70 221.00	Thunderbird 1983
		Saul, Francis K.	54 383.00	Exploration and
		Sceptre Resources Limited	52 176.00	Development Fund 69 358.00
		Sceptre Saskatchewan		Tiber Energy Corporation 104 713.00
		80 Program	67 862.00	Tiger Ventures Ltd. 122 958.00
		Scotia Energy		Tipperary Resources Ltd. 76 163.00
		Resources Limited	36 694.00	Titus Oil & Gas Corp. 53 618.00
		Scurry-Rainbow Oil		Tiverton Petroleum Ltd. 43 570.00
		Limited	49 393 488.00	Tredavco Investments Ltd. 140 153.00
		Seaward 1979-1 Production		Tri-Link Resources Ltd. 488 068.00
		and Exploration Program	36 127.00	Trillium Exploration
				Corporation 44 297 670.00
				Triumph Petroleums
				Limited 30 148.00

Tugboat 1983 Exploration and Development Program	52 967.00
Turbo Resources Limited	84 388.00
Twin Richfield Oil Ltd.	190 126.00
Twin Saskatchewan 1983 Development Fund	175 259.00
Ulster Petroleums Ltd.	232 041.00
Ultrapete Resources Ltd.	88 077.00
Unicorp Resources Ltd.	55 922.00
Union Oil Company of Canada Limited	25 564.00
Universal Explorations (83) Ltd.	381 845.00
Vanguard Petroleums Ltd.	191 658.00
Viking Exploration Ltd.	87 171.00
Vista International Petroleums Ltd.	41 021.00
Vortac Resources Ltd.	25 521.00
Voyager Petroleums Ltd.	540 168.00
Weir, William Alexander Wellore Explorations (1980) Ltd.	41 984.00
	41 375.00
Westar Petroleum Ltd.	553 605.00
Westburne Petroleum & Minerals Ltd.	163 403.00
Westcoast Petroleum Ltd.	14 010 007.00
Weststeel Developments Ltd.	64 304.00
Western Decalta Petroleum (1977) Limited	293 797.00
Westmead Limited	115 859.00
Westmin Resources Limited	9 179 000.00
Wong, Rosalind	29 108.00
Woolley Resources Ltd.	35 126.00
Wydar Resources Enterprises Ltd.	26 026.00

APPENDIX II

CANADIAN OWNERSHIP AND CONTROL DETERMINATION PROGRAM

CURRENT PUBLICATIONS

Information kits containing the Act, Regulations, Guide, Application Forms

Canadian Ownership Rate Determination Guide 1984

Canadian Ownership Rate Determination Guide Supplement for Corporations

Public List of Canadian Ownership Rates (COR) and Control Status (CS) of Non-Individual and Individual Applicants

INFORMATION CIRCULARS

- I.C. COCD 83-3 "All Canadian" (Rev.) Application Form
- I.C. COCD 83-4 Direct Filing by Investors
- I.C. COCD 83-5 List of Nominee Names
- I.C. COCD 83-7 Co-terminous Expiry Dates of Certificates for Parent Companies and Subsidiaries
- I.C. COCD 83-11 Amendments to the Canadian Ownership Rate (COR) Measurement Provisions
- I.C. COCD 84-2 Advance Rulings
- I.C. COCD 84-3 Amalgamated Corporations Application Form
- I.C. COCD 84-4 Information Required in an Amended Application
- I.C. COCD 84-5 New COCD Regulations, Forms, Annexes and Publications

GUIDELINES

- G. COCD 83-2 Special Status Entities
- G. COCD 83-3 Applying for a Canadian Ownership Rate (COR) – Control Status (CS) Certificate Renewal
- G. COCD 84-1 The Effect of Informal Equity in the Measurement of Canadian Ownership Rates (Oil and Gas)
- G. COCD 84-2 Exercise of Ministerial Discretion in the Case of Forward Equity Containing a Restriction on Conversions

APPENDIX III

PETROLEUM INCENTIVES PROGRAM

CURRENT PUBLICATIONS

Information kits containing the Act, Regulations, Guide, Application Forms

Applicant's Guide, Petroleum Incentives Program

INFORMATION CIRCULARS

- IC-PIP-82- 1 Information Circulars, Interpretation Bulletins and Guidelines
- IC-PIP-82- 2 Ministerial Approval of Eligible Asset Costs
- IC-PIP-83- 1 Amendments to Petroleum Incentives Program Regulations
- IC-PIP-83- 2 Assignment of Petroleum Incentives Payments
- IC-PIP-83- 3 Treatment of "Capped Wells" After January 1, 1983
- IC-PIP-83- 4 Advance Rulings
- IC-PIP-83- 5 June 30, 1983 Deadline for Filing a PIP Application for Expenses Incurred in 1981 and 1982

IC-PIP-83- 6	Calgary Office to Begin Processing PIP Applications
IC-PIP-83- 8	Amendments to Petroleum Incentives Program Regulations
IC-PIP-83- 9	Amendments to the Petroleum Incentives Program Regulations Grandfathering
IC-PIP-83-10	Treatment of Expenses Incurred Under a Turnkey Arrangement
IC-PIP-84- 1	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-84- 2	Amendments to the Petroleum Incentives Program Regulations Substantiation of the Eligibility and Reasonableness of Geophysical Expenses
IC-PIP-84- 3	Geological, Geochemical or Geophysical Expenses
IC-PIP-84- 4	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-84- 5	Amendments to the Petroleum Incentives Program Regulations
IC-PIP-84- 6	Amendments to the Petroleum Incentives Program Regulations

INTERPRETATION BULLETINS

IB-PIP-82- 1	Adjustment of Production Penalty Expenses on Canada Lands
IB-PIP-83- 1	Canadian Exploration and Development Overhead Expense
IB-PIP-84- 1	Equipment Lease Rentals, Sub-lease Payments, Service Fees and Termination Payments
G-PIP-82- 1	Ministerial Relieving Discretion Centring on the Well Requirements
G-PIP-83- 2	Evidence Satisfactory to the Minister for Approved Holder Status
G-PIP-83- 3	Ministerial Relieving Discretion Exemption From Adjustment Provisions – Mini-Safehavening
G-PIP-84- 1	Ministerial Discretion for Relief From Certain Adjustments on Provincial Lands

FOR FURTHER INFORMATION ON PIA PROGRAMS, CONTACT:

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Energy, Mines and
Resources Canada

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